

EXHIBIT 111

ALLIANCE HOLDINGS, INC.

7032

Vendor SSD

Check Date 9/14/2009

Check Number 007032

<u>Ref Nbr</u>	<u>Inv Nbr</u>	<u>Inv Date</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Disc Taken</u>	<u>Net Check Amt</u>
006484	August 31, 2009	9/14/2009	92,196.65	92,196.65	0.00	92,196.65

PRODUCT DLM205

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ALLIANCE HOLDINGS, INC.

BILLING BREAK-DOWN THROUGH AUGUST 31, 2009

MATTER NAME	AMOUNT BILLED	CLIENT/MATTER #
General (Corporate, <u>Mezzanine</u> Alliance Employee Services)	\$10,296.94	010470.00005
Acquisitions (Ice House)	\$781.43	010470.00009
ESOP Maintenance (JPMorgan Chase; Alexander)	\$14,557.89	010470.00038
Spencer	\$1,923.85	010470.00055
Spectral Response Inc.	\$15,396.39	010470.00061
Mitternight Boilerworks, Inc.	\$518.75	010470.00062
Trachte Litigation (2009)	\$34,805.15	010470.00063
Design Tanks, Inc.	\$13,916.25	010470.00064
Total Due through 08/31/09	\$92,196.65	

Separate out all mezz
expenses

Batch #1700
Ref #6484

C. K. to PG

SQUIRE, SANDERS & DEMPSEY L.L.P.

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BEIJING · HONG KONG · SHANGHAI · TOKYO
ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494945
Invoice Date: 09/04/09
Matter Number: 010470.00005

REMITTANCE COPY

General Matters

INVOICE SUMMARY

Fees:	\$ 10,201.25
Disbursements:	\$ 95.69
Amount Due for this Invoice:	\$ 10,296.94

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

Please Include Invoice Number with all Payments
Tax Identification Number 34-0648199

010470.00005

09/04/09

Alliance Holdings, Inc. / General Matters

Page 1

Invoice Number: 8494945

GENERAL MATTERS**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/11/09	1.75	L. Samblanet	358.75	Attention to preparation of dissolution documents for Alliance Employee Services; review entity status at Ohio Secretary of State; advise F. Esposito regarding tax cancellation.
08/18/09	2.00	A. Swary	660.00	Meeting with D. Hughes regarding Mezzanine Loan Program; review Mezzanine structure memorandum to D. Fenkell; review back-up documentation on the same; review forms of Mezzanine loan documentation.
08/20/09	4.75	A. Swary	1,567.50	Draft Mezzanine loan documentation agreements.
08/21/09	3.50	A. Swary	1,155.00	Draft forms of Mezzanine loan documentation.
08/24/09	3.25	A. Swary	1,072.50	Revise draft Mezzanine loan documents.
08/25/09	6.00	A. Swary	1,980.00	Revise forms of Mezzanine loan documents.
08/26/09	2.00	M. Bailey	580.00	Research and analyze recent developments regarding document retention policies.
08/27/09	1.50	M. Bailey	435.00	Continue to research and analyze recent developments regarding document retention policies; review email from D. Fenkell regarding same.
08/28/09	3.25	M. Bailey	942.50	Draft and revise document retention policy; meet with D. Hughes regarding same; meet with E. Preston regarding merger agreement for potential acquisition.
08/31/09	5.00	M. Bailey	1,450.00	Draft and revise document retention policy; review recent articles and other publications regarding same.

TOTAL HOURS:	33.00
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TOTAL SERVICES:	\$ 10,201.25
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TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
ASSOCIATES			

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09/04/09

Alliance Holdings, Inc. / General Matters

Page 2

Invoice Number: 8494945

M. Bailey	290.00	11.75	3,407.50
A. Swary	330.00	19.50	6,435.00
TOTAL FOR ASSOCIATES		31.25	\$ 9,842.50
LEGAL ASSISTANTS			
L. Samblanet	205.00	1.75	358.75
TOTAL FOR LEGAL ASSISTANTS		1.75	\$ 358.75
TOTAL SERVICES:		33.00	\$ 10,201.25

DISBURSEMENT SUMMARY

Printing/duplicating-in-house	12.78
Telephone	82.91
TOTAL DISBURSEMENTS:	\$ 95.69

MATTER TOTAL

TOTAL SERVICES:	\$ 10,201.25
TOTAL DISBURSEMENTS:	\$ 95.69
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 10,296.94

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ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494947
Invoice Date: 09/04/09
Matter Number: 010470.00009

REMITTANCE COPY

Acquisitions

INVOICE SUMMARY

Fees:	\$ 781.25
Disbursements:	\$ 0.18
Amount Due for this Invoice:	\$ 781.43

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

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09/04/09

Alliance Holdings, Inc. / Acquisitions

Page 1

Invoice Number: 8494947

ACQUISITIONS**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/24/09	0.75	C. Draucker	468.75	Ice House - Communications with D. Fenkell, K. Wanko and T. J. Haas; teleconference with M. Canan.
08/28/09	0.50	C. Draucker	312.50	Ice House - Communications M. Canan.

TOTAL HOURS:	1.25
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TOTAL SERVICES:	\$ 781.25
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TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
C. Draucker	625.00	1.25	781.25
TOTAL FOR PARTNERS		1.25	\$ 781.25
TOTAL SERVICES:		1.25	\$ 781.25

DISBURSEMENT SUMMARY

Printing/duplicating-in-house	0.18
TOTAL DISBURSEMENTS:	\$ 0.18

010470.00009

09/04/09

Alliance Holdings, Inc. / Acquisitions

Page 2

Invoice Number: 8494947

MATTER TOTAL	
TOTAL SERVICES:	\$ 781.25
TOTAL DISBURSEMENTS:	\$ 0.18
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 781.43

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ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494949
Invoice Date: 09/04/09
Matter Number: 010470.00038

REMITTANCE COPY

ESOP Maintenance

INVOICE SUMMARY

Fees:	\$ 13,855.00
Disbursements:	\$ 702.89
Amount Due for this Invoice:	\$ 14,557.89

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

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Tax Identification Number 34-0648199

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09/04/09

Alliance Holdings, Inc. / ESOP Maintenance

Page 1

Invoice Number: 8494949

ESOP MAINTENANCE**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/19/09	3.00	D. Jackson	1,335.00	Review and analyze ESOP allocation data regarding cost bases, vesting and leveraged status of sub-accounts; analyze vesting status for Alexander Marketing participants; send analysis to Amy Turner.
08/27/09	0.75	C. Draucker	468.75	Telephone conference with A. Shaw; conference with D. Jackson regarding Bank One/Chase/JP Morgan loan.
08/27/09	0.75	D. Hughes	333.75	Telephone conference with D. Jackson concerning JPMorgan note transaction with Alliance.
08/27/09	1.00	D. Jackson	445.00	Telephone conference with D. Hughes, A. Shaw and Chase Bank regarding partial ESOP note purchase; draft memo regarding same.
08/28/09	4.25	C. Draucker	2,656.25	Conference with D. Jackson regarding JP Morgan/Chase demands and information; reviewed and revised memo to JP Morgan/Chase regarding Internal Revenue Code Section 404 contribution limitations and ESOP loan default rules in ESOP loan regulations.
08/28/09	9.25	D. Jackson	4,116.25	Telephone conference with A. Shaw, Chase Bank, and D. Hughes regarding Bank One loan partial purchase; draft memo regarding same.
08/31/09	2.75	C. Draucker	1,718.75	Regarding JP Morgan/Chase partial note purchase by AH III, conferences with D. Jackson; telephone conference with D. Fealsell; telephone conference with J. Witten; telephone conference with D. Hughes; attention to opinion letter and finalization of JP Morgan/Chase's requests.
08/31/09	1.75	D. Hughes	778.75	Worked on Bank One JPMorgan note transaction; review of legal opinion; multiple telephone conferences with D. Jackson and C. Draucker.
08/31/09	4.50	D. Jackson	2,002.50	Telephone conference with Chase Bank, D. Fenkell, C. Draucker and D. Hughes regarding partial loan purchase; draft opinion regarding same.

TOTAL HOURS:	28.00
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TOTAL SERVICES:	\$ 13,855.00
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TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
C. Draucker	625.00	7.75	4,843.75
D. Hughes	445.00	2.50	1,112.50
TOTAL FOR PARTNERS		10.25	\$ 5,956.25
ASSOCIATES			
D. Jackson	445.00	17.75	7,898.75
TOTAL FOR ASSOCIATES		17.75	\$ 7,898.75
TOTAL SERVICES:		28.00	\$ 13,855.00

DISBURSEMENT SUMMARY

Online services - Lexis/Nexis	700.50
Telephone	2.39
TOTAL DISBURSEMENTS:	\$ 702.89

MATTER TOTAL

TOTAL SERVICES:	\$ 13,855.00
TOTAL DISBURSEMENTS:	\$ 702.89
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 14,557.89

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Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494951
Invoice Date: 09/04/09
Matter Number: 010470.00055

REMITTANCE COPY

Spencer Turbine Company

INVOICE SUMMARY

Fees:	\$ 1,876.25
Disbursements:	\$ 47.60
Amount Due for this Invoice:	\$ 1,923.85

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

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Tax Identification Number 34-0648199

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09/04/09

Alliance Holdings, Inc. / Spencer Turbine Company

Page 1

Invoice Number: 8494951

SPENCER TURBINE COMPANY**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/12/09	1.00	C. Sturtz	395.00	Review the draft Report prepared by Environ regarding the work conducted thus far by LFR and the proposal and cost estimate for achieving site closure.
08/13/09	2.00	C. Sturtz	790.00	Prepare for and participate in telephone conference with R. Fil regarding objection to paying out of escrow the fees associated with the Notice of Claim; also discuss requests for reimbursement from the Escrow Agreement for costs associated with reviewing invoice payment requests and services related to consulting services performed on behalf of Alliance Holdings; further research information referenced in the draft Environ memorandum in preparation for discussing the same with Environ; email communications with Environ to set up conference call.
08/14/09	1.75	C. Sturtz	691.25	Continue review of Environ's draft report associated with the property's compliance with the Transfer Act requirements; participate in extended telephone conference with representatives of Environ to discuss the draft report and request revisions to provide further clarification of concerns and recommendations.

TOTAL HOURS:	4.75
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TOTAL SERVICES:	\$ 1,876.25
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TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
ASSOCIATES			
C. Sturtz	395.00	4.75	1,876.25
TOTAL FOR ASSOCIATES		4.75	\$ 1,876.25
TOTAL SERVICES:		4.75	\$ 1,876.25

DISBURSEMENT SUMMARY	
Telephone	47.60
TOTAL DISBURSEMENTS:	\$ 47.60

MATTER TOTAL	
TOTAL SERVICES:	\$ 1,876.25
TOTAL DISBURSEMENTS:	\$ 47.60
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 1,923.85

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BEIJING · HONG KONG · SHANGHAI · TOKYO
ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494952
Invoice Date: 09/04/09
Matter Number: 010470.00061

Spectral Response, Inc.

INVOICE SUMMARY

Fees:	\$ 13,463.75
Disbursements:	\$ 1,932.64
Amount Due for this Invoice:	\$ 15,396.39

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
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Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
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Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

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Tax Identification Number 34-0648199

09/04/09

Alliance Holdings, Inc. / Spectral Response, Inc.

Page 1

Invoice Number: 8494952

SPECTRAL RESPONSE, INC.**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/11/09	0.25	M. Meissner	181.25	Telephone conference D. Hughes regarding tax treatment of rebate from seller corporation related to executive bonus.
08/12/09	1.25	M. Bailey	362.50	Review emails from K. Wanko regarding lockbox and accounts receivable; meet with D. Hughes regarding same; review asset purchase agreement and escrow agreement regarding release of accounts receivable escrow.
08/12/09	1.75	D. Hughes	778.75	Continued with clean-up of finalizing documents etc for closing.
08/13/09	1.75	M. Bailey	507.50	Draft and revise release of accounts receivable escrow; review asset purchase agreement and escrow agreement and meet with D. Hughes regarding same; communicate with M. Capretta and lender's counsel regarding closing documents for financing; draft and revise D. Fenkell's resignation from the board of directors of Spectral Response, LLC.
08/14/09	1.50	M. Bailey	435.00	Review and respond to email from K. Wanko regarding asset purchase agreement; meet with E. Preston regarding post-closing timeline and closing binders; telephone conferences with L. Samblanet regarding UCC terminations and application to conduct business in the State of Georgia; review closing checklist.
08/14/09	1.00	D. Jackson	445.00	Telephone conference with Amy Turner regarding spin-off; analyze administrative issues regarding same.
08/14/09	0.50	L. Samblanet	102.50	Office conference with M. Bailey regarding filing of Georgia Qualification for Spectral Response, LLC; assemble same with Delaware good standing for filing with Georgia Secretary of State; assemble UCC terminations for filing with Gwinnett County Recorder.
08/17/09	0.25	D. Hughes	111.25	Responses to email from K. Wanko.
08/18/09	1.75	C. Draucker	1,093.75	Teleconference with D. Hughes; initial review of draft phantom equity plan.
08/18/09	1.00	D. Jackson	445.00	Summarize Spectral spin-off and transaction for Amy Turner; send Spectral participant accounts to Amy Turner; review allocation data for accounts that can be combined.
08/18/09	0.25	M. Meissner	181.25	Review phantom stock plan and agreement.

09/04/09

Alliance Holdings, Inc. / Spectral Response, Inc.

Page 2

Invoice Number: 8494952

08/18/09	2.50 E. Preston	637.50	Review Asset Purchase Agreement; review Escrow Agreement; draft post-closing time line related to actions necessary to the acquisition; review same; revise same.
08/18/09	0.25 L. Samblanet	51.25	Assemble Minute Book for Spectral Response, LLC.
08/19/09	1.00 E. Preston	255.00	Review closing documents and related post-closing items; draft binder index; review same; revise same.
08/20/09	4.50 M. Bailey	1,305.00	Communicate with M. Capretta and M. Drews (lender's counsel) regarding loan and security agreement; communicate with E. Preston regarding post-closing timeline; review same; prepare closing binders.
08/20/09	0.25 M. Capretta	111.25	Follow-up with H&K regarding final documents.
08/20/09	6.00 D. Jackson	2,670.00	Draft ESOP amendment for Spectral.
08/21/09	3.25 M. Bailey	942.50	Review closing checklist and list of open post-closing items; review emails related to same; prepare closing binders.
08/21/09	0.25 M. Capretta	111.25	Brief review of certain final documents from Holland and Knight; sent same to D. Hughes and M. Bailey.
08/21/09	0.50 M. Meissner	362.50	Review phantom equity plan and agreement.
08/22/09	1.00 M. Meissner	725.00	Review Phantom Equity Plan; draft email to D. Hughes and C. Draucker with proposed revisions.
08/24/09	1.75 M. Bailey	507.50	Prepare closing binder; review and revise closing checklist in connection with same.
08/24/09	0.50 D. Hughes	222.50	Worked on Phantom Stock Plan.
08/24/09	1.75 E. Preston	446.25	Review Phantom Equity Plan and provision related to pay-out cap and limitation; revise same.
08/25/09	0.75 M. Bailey	217.50	Meet with D. Hughes regarding closing binders; communicate with N. Mulcahy regarding same; email K. Wanko and K. Melendy regarding business license and environmental filings; review files regarding same.
08/25/09	1.00 E. Preston	255.00	Meeting with D. Hughes regarding Phantom Equity Plan; review Phantom Equity Plan; revise Phantom Equity Plan.

TOTAL HOURS:

36.50

TOTAL SERVICES: **\$ 13,463.75**

TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
C. Draucker	625.00	1.75	1,093.75
D. Hughes	445.00	2.50	1,112.50
M. Meissner	725.00	2.00	1,450.00
TOTAL FOR PARTNERS		6.25	\$ 3,656.25
ASSOCIATES			
M. Bailey	290.00	14.75	4,277.50
M. Capretta	445.00	0.50	222.50
D. Jackson	445.00	8.00	3,560.00
E. Preston	255.00	6.25	1,593.75
TOTAL FOR ASSOCIATES		29.50	\$ 9,653.75
LEGAL ASSISTANTS			
L. Samblanet	205.00	0.75	153.75
TOTAL FOR LEGAL ASSISTANTS		0.75	\$ 153.75
TOTAL SERVICES:		36.50	\$ 13,463.75

010470.00061

09/04/09

Alliance Holdings, Inc. / Spectral Response, Inc.

Page 4

Invoice Number: 8494952

DISBURSEMENT SUMMARY

Corporation Documents	VENDOR: CT Corporation; INVOICE#: 5329949RI; DATE: 7/31/2009 - col Spectral Response Formation	436.81
Express Mail - Fedex	VENDOR: FEDERAL EXPRESS INVOICE#: 930129892 DATE: 8/19/2009 FedEx Delivery; Tracking :796848647165 Send By: Donald W Hughes-SQUIRE, SANDERS & DEMPSEY Shipped On: 08102009; Shipped to: David A Mann, Partner, Holland & Knight, ; 131 S DEARBORN ST FL 30, CHICAGO, IL 60603; Received On: 08112009; 010470.00061	14.64
Express Mail - Fedex	VENDOR: FEDERAL EXPRESS INVOICE#: 930129892 DATE: 8/19/2009 FedEx Delivery; Tracking :796850419983 Send By: Donald W Hughes-SQUIRE, SANDERS & DEMPSEY Shipped On: 08112009; Shipped to: David A Mann, Partner, Holland & Knight, ; 131 S DEARBORN ST FL 30, CHICAGO, IL 60603; Received On: 08122009; 010470.00061	14.64
Express Mail - Fedex	VENDOR: FEDERAL EXPRESS INVOICE#: 930129892 DATE: 8/19/2009 FedEx Delivery; Tracking :796859682407 Send By: Debbie Garvin-Squire, Sanders & Dempsey Shipped On: 08132009; Shipped to: David A Mann, Partner, Holland & Knight, ; 131 S DEARBORN ST FL 30, CHICAGO, IL 60603; Received On: 08142009; 010470.00061	14.64
Miscellaneous	VENDOR: CT Corporation; INVOICE#: 5330304RI; DATE: 7/31/2009 - col Spectral Response lien searches	400.70
Miscellaneous	VENDOR: CT Corporation; INVOICE#: 5330533RI; DATE: 7/31/2009 - col Spectral Response lien searches	494.55
Miscellaneous	VENDOR: CT Corporation; INVOICE#: 5330522RI; DATE: 7/31/2009 - col Alliance Holdings Lien Searches	445.45
Printing/duplicating-in-house		3.96
Telephone		107.25
TOTAL DISBURSEMENTS:		\$ 1,932.64

MATTER TOTAL

TOTAL SERVICES:	\$ 13,463.75
TOTAL DISBURSEMENTS:	\$ 1,932.64
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 15,396.39

SQUIRE, SANDERS & DEMPSEY L.L.P.

CINCINNATI · CLEVELAND · COLUMBUS · HOUSTON · LOS ANGELES · MIAMI · NEW YORK
PALO ALTO · PHOENIX · SAN FRANCISCO · TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM BEACH
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BRATISLAVA · BRUSSELS · BUDAPEST · FRANKFURT · KYIV · LONDON · MOSCOW · PRAGUE · WARSAW
BEIJING · HONG KONG · SHANGHAI · TOKYO
ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494955
Invoice Date: 09/04/09
Matter Number: 010470.00062

REMITTANCE COPY

Mitternacht Boilerworks, Inc.

INVOICE SUMMARY

Fees:	\$ 518.75
Disbursements:	\$ 0.00
Amount Due for this Invoice:	\$ 518.75

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

Please Include Invoice Number with all Payments
Tax Identification Number 34-0648199

010470.00062

09/04/09

Alliance Holdings, Inc. / Mitternight Boilerworks, Inc.

Page 1

Invoice Number: 8494955

MITTERNIGHT BOILERWORKS, INC.**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/12/09	0.50	D. Hughes	222.50	Telephone conference with T. J. Haas, K. Wanko and C. Sturtz concerning environmental matter for Mitternight.
08/12/09	0.75	C. Sturtz	296.25	Telephone conference with client regarding proposed Phase II subsurface investigation activities and its impact on the letter of intent and related obligations; review and revise the draft correspondence to Seller setting forth the parameters associated with the proposed Phase II investigation.
TOTAL HOURS:				1.25
TOTAL SERVICES:				\$ 518.75

TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
D. Hughes	445.00	0.50	222.50
TOTAL FOR PARTNERS		0.50	\$ 222.50
ASSOCIATES			
C. Sturtz	395.00	0.75	296.25
TOTAL FOR ASSOCIATES		0.75	\$ 296.25
TOTAL SERVICES:		1.25	\$ 518.75

MATTER TOTAL	
TOTAL SERVICES:	\$ 518.75
TOTAL DISBURSEMENTS:	\$ 0.00
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 518.75

SQUIRE, SANDERS & DEMPSEY L.L.P.

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CARACAS · RIO DE JANEIRO · SANTO DOMINGO · SÃO PAULO
BRATISLAVA · BRUSSELS · BUDAPEST · FRANKFURT · KYIV · LONDON · MOSCOW · PRAGUE · WARSAW
BEIJING · HONG KONG · SHANGHAI · TOKYO
ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494956
Invoice Date: 09/04/09
Matter Number: 010470.00063

Trachte Litigation (2009)

INVOICE SUMMARY

Fees:	\$ 33,941.25
Disbursements:	\$ 863.90
Amount Due for this Invoice:	\$ 34,805.15

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

Please Include Invoice Number with all Payments
Tax Identification Number 34-0648199

09/04/09

Alliance Holdings, Inc. / Trachte Litigation (2009)

Page 1

Invoice Number: 8494956

TRACHTE LITIGATION (2009)**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/03/09	0.50	K. Blankley	165.00	Execute waiver of service for client D. Fenkell in the Chesemore v. Alliance Holdings case; telephone plaintiffs' counsel regarding waiver of service; e-mail and mail waiver to plaintiffs' counsel.
08/03/09	0.50	C. Woods	270.00	E-mail from K. Blankley re completion of service waiver package for D. Fenkell; respond and follow up.
08/05/09	0.25	K. Blankley	82.50	Telephone call with counsel for Plaintiffs in the case of Chesemore v. Alliance Holdings regarding service and waiver of service issues; update C. Woods regarding same.
08/05/09	0.75	C. Woods	405.00	Office conference with K. Blankley regarding recent discussion with Plaintiffs' counsel on service issues; e-mail to/from B. Spear re coverage questions; review prior correspondence from D. Neate, et al. on Trachte rider.
08/06/09	0.25	C. Woods	135.00	Further correspondence regarding insurance coverage issues.
08/06/09	1.50	C. Woods	810.00	E-mail from B. Spear regarding coverage history; respond; e-mail to D. Fenkell regarding service issues and tentative answer date; continue review/analysis of possible motion to dismiss on behalf of Fenkell and other Alliance Defendants.
08/07/09	2.25	C. Woods	1,215.00	Telephone call from B. Spear regarding preliminary coverage determination by Chubb; follow up e-mail from B. Spear, et al. regarding same; e-mail to P. Sefcovic, et al. regarding same; telephone call with D. Fenkell regarding same; review/analyze applicable policy language.
08/09/09	0.75	C. Woods	405.00	E-mail from D. Fenkell, et al. regarding Chubb coverage determination; lengthy e-mail to D. Fenkell, et al. re initial options.
08/10/09	0.25	K. Blankley	82.50	Receive and review service packets for Alliance Holding and Alliance ESOP; update C. Woods on status of service issues.
08/10/09	1.00	C. Draucker	625.00	Preparation for and telephone conference with D. Fenkell, P. Sefcovic and C. Woods regarding Trachte litigation.
08/10/09	2.00	P. Sefcovic	1,680.00	Telephone conferences with D. Fenkell; Conferences with C. Woods; Conference call; Review Insurance policy, binder and endorsement.

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Alliance Holdings, Inc. / Trachte Litigation (2009)

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Invoice Number: 8494956

08/10/09	4.50 C. Woods	2,430.00	E-mail to/from K. Blankley regarding service issues; e-mail to/from D. Fenkell, et al. regarding proposed conference call on coverage situation; follow up and prepare for same; consult with P. Sefcovic regarding coverage issues and possible solutions for same; conference call with D. Fenkell, et al. regarding coverage issues and overall defense of case; follow up regarding same; review service packages for Alliance Holdings and Alliance ESOP; e-mail to/from K. Blankley regarding same; begin detailed development and analysis of coverage arguments.
08/11/09	3.50 C. Woods	1,890.00	E-mail from K. Blankley regarding service issues; respond; consult with D. Alexander, et al. regarding coverage issues; begin work on memo regarding coverage questions.
08/12/09	0.50 K. Blankley	165.00	Office discussion with C. Woods regarding status of insurance issues and research needed as to the question regarding insurance coverage.
08/12/09	5.00 C. Woods	2,700.00	Continue work on memo outlining arguments for coverage of Alliance Holdings, including telephone call with P. Sefcovic regarding same and office conference with K. Blankley re necessary legal research and related issues; detailed review of correspondence regarding issuance of Chubb binder and run-off coverage extension.
08/13/09	5.25 C. Woods	2,835.00	Continue work on memo outlining possible coverage arguments for Alliance, including telephone call to and follow up e-mail from B. Spear re 06-07 policy; review/analyze same; e-mail from P. Sefcovic regarding draft memo; respond.
08/14/09	4.75 C. Woods	2,565.00	Complete memo regarding possible coverage arguments for Alliance; e-mail to/from D. Fenkell, et al. regarding same; e-mail from B. Spear regarding saved correspondence regarding 07 Policy.
08/15/09	0.25 C. Woods	135.00	E-mail to/from B. Spear regarding coverage issues.
08/17/09	1.25 K. Blankley	412.50	Conduct legal research on the issue of "mutual mistake" for use in discussions with Chubb regarding coverage; exchange e-mail messages with C. Woods regarding status of service issues.
08/17/09	2.25 C. Woods	1,215.00	Review/analyze correspondence between Alliance and broker regarding coverage issues; follow up e-mail to K. Blankley regarding same; e-mail from Blankley regarding latest service waivers filed in case; review same and background information regarding probable counsel for Trachte defendants; e-mail to/from K. Blankley re service waiver for E. Lynn and possible extension of answer date for D. Fenkell.
08/18/09	5.00 K. Blankley	1,650.00	Conduct case law research on issues involving mutual mistake, unilateral mistake, and reformation of contract under Ohio law; begin drafting memorandum summarizing research.

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Alliance Holdings, Inc. / Trachte Litigation (2009)

Page 3

Invoice Number: 8494956

08/18/09	2.00 C. Woods	1,080.00	Correspondence from T.J. Haas, et al. regarding inquiry by Mitternacht representatives about Trachte litigation; respond and follow up; e-mail from K. Blankley, et al. regarding service waiver and answer date issues; respond; telephone call from counsel for Trachte trustee defendants regarding general background and coordination; select key documents relating to coverage issues and create binder for same.
08/19/09	0.25 K. Blankley	82.50	Office discussion with C. Woods regarding update on insurance and litigation issues.
08/19/09	2.50 C. Woods	1,350.00	E-mail from B. Spear regarding coverage issues; respond; return telephone call to C. Wolff regarding coordination of defense; further correspondence regarding Mitternacht inquiries about Trachte litigation; follow up telephone call with J. Sikes re same; e-mail to T.J. Haas regarding discussion with Sikes; telephone call to D. Neate regarding coverage status; telephone call with C. Wolff regarding possible coordination of defenses with Trachte Defendants; follow up office conference with K. Blankley regarding possible motion to dismiss on behalf of Fenkell.
08/20/09	1.25 C. Woods	675.00	E-mail to E. Lynn regarding waiver of service and related issues; telephone call to D. Neate regarding coverage; telephone call to G. Smith (Chubb) regarding coverage; office conference with P. Sefcovic regarding status of coverage issue.
08/21/09	0.50 K. Blankley	165.00	Office discussion with C. Woods regarding status of case and status of insurance dispute.
08/21/09	0.75 C. Woods	405.00	Telephone call with G. Smith (Chubb) coverage and appointment of counsel for D. Fenkell and E. Lynn; follow up office conference with K. Blankley.
08/24/09	1.25 C. Woods	675.00	Prepare summary of coverage issue status; e-mail to D. Fenkell, et al. regarding same.
08/25/09	0.50 D. Hughes	222.50	Telephone conference with C. Woods to discuss background.
08/25/09	1.00 C. Woods	540.00	Telephone calls with D. Fenkell regarding coverage issues; follow up review/analysis of complaint and possible conflicts between Pagelow and Alliance defenses.
08/26/09	0.50 C. Draucker	312.50	Teleconference with C. Woods regarding Trachte litigation and answer deadlines and facts regarding Trachte defendants.
08/26/09	2.75 C. Woods	1,485.00	Continue work on coverage issues, including e-mail to/from D. Neate regarding discussions with Chubb; telephone call with G. Smith, et al. regarding possible conflicts arising from appointment of joint counsel for S. Pagelow and Alliance Defendants; follow up regarding same; telephone call with P. Koenen, et al. regarding possible retention as local counsel and local practice for obtaining extension of answer date for all Alliance Defendants; follow up regarding same; review local rules for W.D. Wisconsin.

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09/04/09

Alliance Holdings, Inc. / Trachte Litigation (2009)

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Invoice Number: 8494956

08/27/09	0.50 K. Blankley	165.00	Office discussion with C. Woods regarding litigation update; review e-mail messages regarding insurance issues; prepare service waivers for Alliance and Alliance ESOP.
08/27/09	5.25 C. Woods	2,835.00	Draft report to clients regarding coverage status and proposed defenses; follow up e-mail to/from D. Fenkell, et al. regarding coverage questions; telephone calls with P. Koenen, et al. regarding case background and possible retention; e-mail to Koenen regarding background facts, initial pleadings and parties; consult with Koenen, et al. regarding request for extension of time for Alliance Defendants to answer; telephone call with A. Silver, counsel for Trachte Trustee Defendants.
08/28/09	0.50 K. Blankley	165.00	Execute service waivers for Alliance Holdings and the Alliance ESOP; coordinate with local counsel regarding extension of answer date.
08/28/09	0.25 C. Draucker	156.25	Telephone conference with C. Woods.
08/28/09	2.25 C. Woods	1,215.00	Obtain and secure extension of answer date for all Alliance defendants; e-mail to/from P. Koenen, clients, et al. regarding same; review initial motions filed by counsel for Pagelow and Trachte trustee defendants; correspondence regarding same.
08/31/09	1.00 C. Woods	540.00	Correspondence regarding Pagelow and Trachte Trustee motions to dismiss; review motions and proposed orders re same.

TOTAL HOURS: **65.25**

TOTAL SERVICES: **\$ 33,941.25**

TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
C. Draucker	625.00	1.75	1,093.75
D. Hughes	445.00	0.50	222.50
P. Sefcovic	840.00	2.00	1,680.00
C. Woods	540.00	51.50	27,810.00
TOTAL FOR PARTNERS		55.75	\$ 30,806.25
ASSOCIATES			
K. Blankley	330.00	9.50	3,135.00
TOTAL FOR ASSOCIATES		9.50	\$ 3,135.00

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Alliance Holdings, Inc. / Trachte Litigation (2009)

Page 5

Invoice Number: 8494956

TOTAL SERVICES:	65.25	\$ 33,941.25
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DISBURSEMENT SUMMARY

Express Mail - Fedex	VENDOR: FEDERAL EXPRESS INVOICE#: 929314716 DATE: 8/12/2009 FedEx Delivery; Tracking :797816637555 Send By: Kristen Blankley-Squire, Sanders & Dempsey LLP Shipped On: 08032009; Shipped to: Joseph Barton, Cohen Milstein Sellers & Toll, ; 1100 NEW YORK AVE NW STE 500, WASHINGTON, DC 20005; Received On: 08042009; 010470.00040	16.83
Express Mail - Fedex	VENDOR: FEDERAL EXPRESS INVOICE#: 930936673 DATE: 8/26/2009 FedEx Delivery; Tracking :797856765003 Send By: Kristen Blankley-Squire, Sanders & Dempsey LLP Shipped On: 08182009; Shipped to: Joseph Barton, Cohen Milstein Sellers & Toll, ; 1100 NEW YORK AVE NW STE 500, WASHINGTON, DC 20005; Received On: 08192009; 010470.00040	16.83
Online services - Lexis/Nexis	Online services - Lexis/Nexis: LEXIS LEGAL SERVICES 8/9, 8/10, 8/17, 8/18.	780.75
Printing/duplicating-in-house		10.44
Telephone		39.05
TOTAL DISBURSEMENTS:		\$ 863.90

MATTER TOTAL

TOTAL SERVICES:	\$ 33,941.25
TOTAL DISBURSEMENTS:	\$ 863.90
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 34,805.15

SQUIRE, SANDERS & DEMPSEY L.L.P.

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BEIJING · HONG KONG · SHANGHAI · TOKYO
ASSOCIATED OFFICES: BUCHAREST · BUENOS AIRES · DUBLIN · SANTIAGO

Alliance Holdings, Inc.
Attn: David B. Fenkell
1021 Old York Road, 3rd Floor
Abington, Pennsylvania 19001

Invoice Number: 8494958
Invoice Date: 09/04/09
Matter Number: 010470.00064

Design Tanks, Inc.

INVOICE SUMMARY

Fees:	\$ 13,916.25
Disbursements:	\$ 0.00
Amount Due for this Invoice:	\$ 13,916.25

PAYMENT INSTRUCTIONS

Remit Check Payments to:

Squire, Sanders & Dempsey L.L.P.
P.O. Box 643051
Cincinnati, OH 45264
Phone: 216.687.3400
Fax: 216.687.3401

Remit Wire Payments to:

US Bank
425 Walnut St.
Cincinnati, OH 45264
For credit to the account of
Squire, Sanders & Dempsey L.L.P.
Bank Routing #042-0000-13
Bank Account #576762314
SWIFT Code: USBKUS44STL

Direct Billing Inquiries to:

Paul F. Sefcovic
2000 Huntington Center
41 South High Street
Columbus, OH 43215
United States
Phone: +1.614.365.2700
Fax: +1.614.365.2499
email: psefcovic@ssd.com

Please Include Invoice Number with all Payments
Tax Identification Number 34-0648199

09/04/09

Alliance Holdings, Inc. / Design Tanks, Inc.

Page 1

Invoice Number: 8494958

DESIGN TANKS, INC.**LEGAL SERVICES**

DATE	HOURS	TIMEKEEPER	AMOUNT	NARRATIVE
08/17/09	3.00	D. Hughes	1,335.00	Multiple telephone conferences with T. J. Haas, review and analysis of documents; creation and revisions to model.
08/17/09	3.00	E. Preston	765.00	Review Letter of Intent regarding merger and acquisition of Design Tanks; review background information on Design Tanks; conference with D. Hughes; review spreadsheet regarding financial aspects related to Design Tanks acquisition.
08/18/09	3.50	D. Hughes	1,557.50	Continued revisions to model for Design Tanks and review of Design Tanks documents; multiple office conferences with E. Preston and A. Swary.
08/18/09	2.50	E. Preston	637.50	Review pro-buyer provisions related to merger transactions; outline merger transaction; review South Dakota law related to merger.
08/18/09	0.25	L. Samblanet	51.25	Office conference with E. Preston regarding Design Tanks; search South Dakota Secretary of State for information regarding same; provide articles and amendments for same along with form of Certificate of Merger for South Dakota to E. Preston.
08/19/09	1.25	D. Hughes	556.25	Continued working on financing documents for fund transaction.
08/19/09	1.50	E. Preston	382.50	Review merger agreements including but not limited to related representations and warranties of related parties.
08/19/09	4.25	A. Swary	1,402.50	Review samples of Mezzanine loan documentation; meeting with D. Hughes; review Design Tanks letter of intent; prepare form of securities purchase agreement.
08/20/09	2.50	D. Hughes	1,112.50	Continued working on Design Tanks transaction and related financing documents.
08/24/09	0.75	E. Preston	191.25	Review South Dakota law relating to mergers and acquisitions; review offering memorandum of Design Tanks of South Dakota.
08/25/09	2.00	D. Hughes	890.00	Continued working on Loan Documents and Transaction.
08/25/09	1.00	E. Preston	255.00	Meeting with D. Hughes regarding merger agreement details; review letter of intent regarding relevant provisions to be included in Merger Agreement.
08/26/09	1.00	D. Hughes	445.00	Telephone conference with E. Preston concerning merger agreement structure.

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09/04/09

Alliance Holdings, Inc. / Design Tanks, Inc.

Page 2

Invoice Number: 8494958

08/26/09	2.25	E. Preston	573.75	Review Offering Memorandum related to Design Tanks and related disclosure issues; prepare outline of agreement and plan of merger for Design Tanks.
08/27/09	3.00	E. Preston	765.00	Draft Agreement and Plan of Merger provisions for Design Tanks, including general effects provisions, definitional sections and termination of shares provisions; review same.
08/28/09	6.75	E. Preston	1,721.25	Draft Merger Agreement between Alliance, MergCo and Design Tanks, including but not limited to representations and warranties of all relevant parties.
08/31/09	5.00	E. Preston	1,275.00	Draft Merger Agreement between Alliance and Design Tanks, including but not limited to representations and warranties of the parties, covenants, indemnification provisions and termination provisions; review same.

TOTAL HOURS:	43.50
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TOTAL SERVICES:	\$ 13,916.25
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TIME SUMMARY

TIMEKEEPER	HOURLY RATE	HOURS	TOTAL
PARTNERS			
D. Hughes	445.00	13.25	5,896.25
TOTAL FOR PARTNERS		13.25	\$ 5,896.25
ASSOCIATES			
E. Preston	255.00	25.75	6,566.25
A. Swary	330.00	4.25	1,402.50
TOTAL FOR ASSOCIATES		30.00	\$ 7,968.75
LEGAL ASSISTANTS			
L. Sambianet	205.00	0.25	51.25
TOTAL FOR LEGAL ASSISTANTS		0.25	\$ 51.25
TOTAL SERVICES:		43.50	\$ 13,916.25

MATTER TOTAL	
TOTAL SERVICES:	\$ 13,916.25
TOTAL DISBURSEMENTS:	\$ 0.00
TOTAL AMOUNT DUE FOR THIS MATTER:	\$ 13,916.25